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December 21, 2009

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U.S. Bankruptcy Court Clerk
Northern District of New York
100 South Clinton Street, Room 315
P.O. Box 7008
Syracuse, NY 13261-7008

Re: James & Helen Smith - Case No. 06-32035

Dear Clerk:

Enclosed please find a check in the amount of \$4.40 for the benefit of NYS Electric & Gas Corp., which represents their pro-rated share of dividends payable in the above case.

Please be advised that the address of NYS Electric & Gas Corp., P.O. Box 5240, Binghamton, NY 13902.

Sincerely,

HARRIS BEACH PLLC

Lee E. Woodard/ca
Lee E. Woodard

LEW/ca
Enc.

FILED
DEC 22 2009
OFFICE OF THE BANKRUPTCY CLERK
SYRACUSE, NY